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FISCAL IMPACT STATEMENT

LS 7367

BILL NUMBER: HB 1004

NOTE PREPARED: Apr 14, 2011

BILL AMENDED: Apr 14, 2011

SUBJECT: Access to State Financial Data.

FIRST AUTHOR: Rep. Turner

FIRST SPONSOR: Sen. Hershman

BILL STATUS: CR Adopted - 2nd House

FUNDS AFFECTED: X **GENERAL**
DEDICATED
FEDERAL

IMPACT: State & Local

Summary of Legislation: (Amended) This bill requires the Auditor of State to work with the Office of Technology and other state agencies to post on the Indiana transparency Internet web site a data base of state expenditures and fund balances and property owned by the state. It specifies that the state and state officers, officials, and employees are immune from liability for posting confidential information if the information was posted in reliance on a determination by a state agency. The bill also requires the Commission for Higher Education to establish a web site where members of the public may view financial and other reports to a state agency that are public records.

Effective Date: Upon passage.

Explanation of State Expenditures: (Revised) *Summary* - This bill requires the Auditor of State, working with the Office of Technology and the Office of Management and Budget to post a listing of state expenditures, fund balances, and real and personal property owned by the state with values greater than \$20,000 on the Indiana Transparency Portal. The bill also requires the Commission for Higher Education to establish a website that includes the following information for all state educational institutions: audited financial statements; comparisons between appropriations and allotments for expenditures; information concerning outstanding debt; and all financial and other reports that are public records.

All other state agencies and state educational institutions should not be significantly affected because the bill does not require a state agency or state educational institution to record information or expend resources for the purpose of computer programming to make information reportable. The bill does require state agencies to cooperate with the Auditor and provide the information necessary for the Auditor to compile the database. It is estimated that all state agencies currently have the information needed for the database.

The portal currently provides a link to a search tool for state contracts, grants, and leases, and an expenditure search tool by state agency. Any additional expense resulting from this bill should be minimal because the Auditor of State and Office of Technology are already working to provide access to state financial data through the Indiana Transparency Portal.

Background Information - The Auditor of State launched the Indiana Transparency Portal in 2010. This website currently provides the following data to the public: state contracts; state employee salaries; budget information; revenue data; agency expenditures; local government annual financial reports; state debt authority overview; performance information; and American Recovery and Reinvestment Act (ARRA) information. In 2011, the Auditor of State's office expects to provide program performance results by associated budget, agency, or program, and a single search tool that provides a program's budget, expenditures, and performance results. Future projects for the transparency site will be to include state university spending and K-12 spending.

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: Auditor of State; Office of Technology; Office of Management and Budget; Commission for Higher Education.

Local Agencies Affected:

Information Sources: www.transparency.in.gov.

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